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## FINANCE DEPARTMENT

### NOTIFICATION

The 6th March, 2023

**S.R.O. No.127/2023**— In exercise of the powers conferred by Section 17-A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), and in supersession of Finance Department Notification No. 24567-FIN-CT1-TAX-0024-2017, dated the 22nd August 2017, published in the Extraordinary issue No. 1333 of the *Odisha Gazette*, dated the 22nd August, 2017 bearing **S.R.O. No.371/2017**, the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt from tax (VAT) to the extent to which the rate of tax in respect thereof exceeds one percent (1% ) on the sale of Aviation Turbine Fuel (ATF) to Regional Connectivity Scheme (RCS) fixed-wing flights or Helicopters or Aircrafts or Sea Planes at any Airport or Heliport or Helipad or Water Aerodrome located within the State of Odisha under RCS-UDAN with the following conditions, namely:—

1. That, the tax exemption shall be applicable only for Regional Connectivity Scheme (RCS) flights at any Airport or Heliport or Helipad or Water Aerodrome located within the State of Odisha under RCS-UDAN in the Civil Aviation Policy of Ministry of Civil Aviation, Government of India.

2. That, the RCS flights such as Aircraft or Helicopter or Sea planes shall give a certificate to the selling dealer (Oil Company) of Aviation Turbine Fuel (ATF) at any Airport or Heliport or Helipad or Water Aerodrome located within the State of Odisha under RCS-UDAN in the proforma appended herewith indicating the details of purchase of Aviation Turbine Fuel (ATF) while taking such supplies, duly signed by the authorised signatory. This notification will be effective from the date of issue of notification and remain valid upto dated the 21st August, 2027.

**Proforma**

To

M/s.....

( Name of dealer selling Aviation Turbine Fuel )

Certified that Aviation Turbine Fuel (ATF) as detailed below has been purchased from the..... for the RCS flight (Name of dealer selling Aviation Turbine Fuel)..... bearing No. .... leaves for (Name of Airlines).

It is declared that Aviation Turbine Fuel (ATF) as mentioned in the proforma would be exclusively used for the operations under RCS-UDAN Scheme.

Sl.No.	Leaves for		Time	Name of the Commodity	Invoice No & Date	Quantity	Amount in Rs.
	from	to					

Date:

Signature of Authorised Officer of the Airlines

Name of the Authorised Officer of the Airlines

[No.7399 – FIN-CT1-TAX-0024-2017/F.]

By Order of the Governor

DEBASHISH SAHOO

Under Secretary to Government